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In The

Supreme Court of the United States

OCTOBER TERM, 1969

No. 549

WILLIAM K. BUSCAGLIA, Director,
Division of Sales Tax, County of Erie,
and NEW YORK STATE TAX COMMISSION,
Petitioners,

v.

LIBERTY NATIONAL BANK
AND TRUST COMPANY,
Respondent.

BRIEF OF AMICI CURIÆ IN SUPPORT OF PETITIONERS' PETITION FOR WRIT OF CERTIORARI TO THE COURT OF APPEALS OF THE STATE OF NEW YORK

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TO THE HONORABLE SUPREME COURT
OF THE UNITED STATES:

INTEREST OF AMICI CURIÆ

This Petition for a Writ of Certiorari poses the question of whether national banks such as respondent Liberty National Bank and Trust Company are instrumentalities of the United States government and therefore immune from the payment of retail sales taxes and compensating use taxes imposed by the County of Erie and the State of New York.

This brief amici curiae is filed pursuant to Rule 42(4) of the Rules of the Supreme Court of the United States on

behalf of the State of Connecticut, which has been joined on this brief by the State of Florida, the State of New Jersey and the State of Pennsylvania, all of which have substantially similar sales and use tax statutes and appear as amici of the Court.

Our purpose in filing this amici curiae brief is to directly support the State of New York in its contention that national banks are not instrumentalities of the United States and to represent to the Court that not only the undersigned states but also the thirty-nine other states and the District of Columbia which have sales and use taxes have a vital interest in the determination of the constitutional question presented in this case since the revenues of the several states will be affected thereby. Accordingly, we submit the constitutional issue is so substantial that in the opinion of the undersigned plenary consideration by this Court is required.

STATEMENT OF POSITION

For its reasons and conclusion, the State of Connecticut, joined by the undersigned States, concurs in the reasons advanced by the State of New York in its Petition and hereby adopts said reasons and conclusion as its own.

Respectfully submitted,

STATE OF CONNECTICUT

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